

## 2007 MICHIGAN Fiduciary Income Tax Return

This form is issued under authority of P.A. 281 of 1967. Penalty and interest apply for failure to file (see instructions).

Type or print in blue or black ink.

Check appropriate box(es):  
☐ This is an original return  
☐ This is an amended return  
☐ This is the final return

OFFICE USE ONLY		
a.		
b.		

1. For 2007, or taxable year beginning \_\_\_\_\_, 2007 and ending \_\_\_\_\_.

### PART 1: NAME AND IDENTIFICATION

2. Name of Estate or Trust		4. Federal Employer Identification Number (FEIN)	
3. Name, Address and Title of Fiduciary		<b>Estate Information</b>	
		5a. County	
		5b. Probate File No.	
		5c. Date of Death (MM-DD-YYYY)	
6. FILING STATUS <input type="checkbox"/> 6a. Resident Estate <input type="checkbox"/> 6b. Nonresident Estate		<b>Trust Information</b> 7. Date Trust Was Created (MM-DD-YYYY)	
<input type="checkbox"/> 6c. Resident Trust <input type="checkbox"/> 6d. Nonresident Trust			

### PART 2: INCOME AND ADJUSTMENTS

8. Federal taxable income of fiduciary (from U.S. 1041, line 22 or U.S. 990-T, line 34) ..... 8. \_\_\_\_\_ .00  
8a. Federal taxable income of ESBT (from Sec. 641(c) worksheet) ..... 8a. \_\_\_\_\_ .00  
8b. Total. Add lines 8 and 8a ..... 8b. \_\_\_\_\_ .00  
**Attach a copy of your U.S. 1041 and supporting schedules**  
9. Fiduciary's share of Michigan net adjustments (from Schedule 3, line 46, column D, or Schedule 1, line 42) ..... 9. \_\_\_\_\_ .00  
10. Total. Combine lines 8b and 9 ..... 10. \_\_\_\_\_ .00  
11. Capital gain/loss adjustment for resident estates or trusts (from Schedule MI-1041D) ..... 11. \_\_\_\_\_ .00  
12. Taxable income. Combine lines 10 and 11 or enter amount from Schedule 4, line 77 ..... 12. \_\_\_\_\_ .00  
13. Tax. Multiply line 12 by 4.01% (.0401) ..... 13. \_\_\_\_\_ .00

### PART 3: CREDITS AND PAYMENTS

	Amount	Credit
14. Income tax paid to Michigan cities .....	14a. _____ .00	14b. _____ .00
15. Public Contributions.....	15a. _____ .00	15b. _____ .00
16. Community Foundations. Enter code, see p.16 <input type="checkbox"/> .....	16a. _____ .00	16b. _____ .00
17. Homeless/Food Bank Cash Contributions .....	17a. _____ .00	17b. _____ .00
18. Income tax paid to another state (attach copy of return) .....	18a. _____ .00	18b. _____ .00
19. Michigan Historic Preservation Tax Credit.....	19a. _____ .00	19b. _____ .00
20. Vehicle Donation Credit. Enter code, see p. 5 <input type="checkbox"/> .....	20a. _____ .00	20b. _____ .00
21. Total nonrefundable credits. Add 14b, 15b, 16b, 17b, 18b, 19b, 20b .....		21. _____ .00
22. Income tax. Subtract line 21 from line 13 (zero or greater) .....		22. _____ .00
23. Income tax withheld (attach state copy of W-2) .....	23. _____ .00	
24. Michigan estimated tax and extension payments .....	24. _____ .00	
25. 2006 overpayments credited to 2007 .....	25. _____ .00	
26. Add lines 23, 24 and 25.....		26. _____ .00

### PART 4: BALANCE DUE OR REFUND

27. If line 26 is less than line 22 enter TAX DUE. Check if MI-2210 is attached. a. ☐  
Include interest \_\_\_\_\_ and penalty \_\_\_\_\_ if applicable (see inst., p. 5) ..... 27. \_\_\_\_\_ .00  
28. If line 26 is greater than line 22, enter overpayment ..... 28. \_\_\_\_\_ .00  
29. Amount of line 28 to be credited to your 2008 ESTIMATED TAX ..... 29. \_\_\_\_\_ .00  
30. Subtract line 29 from line 28. This is your REFUND ..... 30. \_\_\_\_\_ .00

**SCHEDULE 1: NET MICHIGAN ADJUSTMENT FOR RESIDENT ESTATES OR TRUSTS****Additions**

31. Gross interest and dividends from obligations issued by states other than Michigan or their political subdivisions ..... 31. \_\_\_\_\_ .00
32. Taxes imposed on or measured by income deducted on U.S. 1041 ..... 32. \_\_\_\_\_ .00
33. Expenses included in U.S. 1041 attributable to income from sources outside of Michigan ..... 33. \_\_\_\_\_ .00
34. Expenses and interest incurred in production of income from U.S. government obligations on U.S. 1041 ..... 34. \_\_\_\_\_ .00
35. Other (attach schedule) ..... 35. \_\_\_\_\_ .00
36. Total additions. Add lines 31 through 35 ..... 36. \_\_\_\_\_ .00

**Subtractions**

37. Income from U.S. government bonds and other obligations to the extent included in federal taxable income ..... 37. \_\_\_\_\_ .00
38. Income attributable to another state. Explain type and source: \_\_\_\_\_ 38. \_\_\_\_\_ .00
39. Expenses related to obligations of other states not deducted on U.S. 1041 ..... 39. \_\_\_\_\_ .00
40. Other (attach schedule) ..... 40. \_\_\_\_\_ .00
41. Total subtractions. Add lines 37 through 40 ..... 41. \_\_\_\_\_ .00
42. Net Michigan adjustment. Subtract line 41 from line 36 and enter here ..... 42. \_\_\_\_\_ .00
- If no distribution to beneficiaries, carry this amount to page 1, Part 2, line 9.  
Otherwise complete Schedules 2 and 3.

**SCHEDULE 2: NAMES AND ADDRESSES OF BENEFICIARIES. Complete if any income is distributed.**

Name of each beneficiary	Address of each beneficiary. If mailing address differs from home address, give both.	Social Security number or FEIN of each beneficiary
43a.		
43b.		
43c.		
43d.		

**SIGNATURES AND DECLARATIONS**

I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.		I declare under penalty of perjury that this return is based on all information of which I have any knowledge.
Signature of Fiduciary or Officer Representing Fiduciary	Date	Preparer's Name, Address, PTIN and/or FEIN
I authorize Treasury to discuss my return with my preparer. <input type="checkbox"/> Yes <input type="checkbox"/> No		

This return is due April 15, 2008, or on the 15th day of the fourth month after the close of your tax year.

**WITHOUT PAYMENT:** Mail return to:



Michigan Department of Treasury  
P.O. Box 30058  
Lansing, MI 48909

**WITH PAYMENT:** Pay amount on line 27. Mail check and return to:



Michigan Department of Treasury  
Department 781041  
P.O. Box 78000  
Detroit, MI 48278-1041

Make check payable to "State of Michigan" and write the estate's or trust's FEIN and "2007 MI-1041" on the front of the check.

Continued on page 3

**44. EXPLANATION of CHANGES (If you are amending your return, complete this section)**

Explain changes to income, deductions and credits. Show computations in detail and attach a copy of the amended U.S. 1041 and all supporting schedules.

**SCHEDULE 3: BENEFICIARIES' AND FIDUCIARY'S SHARE OF NET MICHIGAN ADJUSTMENTS FOR RESIDENT ESTATES OR TRUSTS**

A  Beneficiary Identification from Schedule 2	B Federal Distributable Net Income		C  Percent of Column B	D Allocation of Net Michigan Adjustment (Multiply amount on line 42 by percent in Column C.)
	Type of Income (Dividend, Interest, Rent, etc.; Location of Property, etc.)	Amount		
45. Beneficiaries				
a.			%	
b.			%	
c.			%	
d.			%	
46. Fiduciary's Share			%	
47. Total			100%	

Schedule 4 on page 4 must be completed for nonresident estates or trusts.

Schedule 5 on page 4 must be completed for resident or nonresident estates and trusts if capital gains/losses were distributed to beneficiaries and a Michigan *Adjustments of Capital Gains and Losses* (Form MI-1041D) was filed.

*Continued on page 4*

**SCHEDULE 4: COMPUTATION OF MICHIGAN TAXABLE INCOME FOR NONRESIDENT ESTATES OR TRUSTS**

**Income Allocation: Attach all applicable federal schedules (see instructions on pages 6 and 15).**

**Income** (from U.S. 1041)

48. Interest income ..... 48.  
 49. Dividends ..... 49.  
 50. Business income/loss ..... 50.  
 51. Capital gain/loss (complete Form MI-1041D) ..... 51.  
 52. Rents, royalties, partnerships, other estates or trusts, etc. .... 52.  
 53. Farm income/loss ..... 53.  
 54. Ordinary gain/loss from U.S. 4797 (see instructions) ..... 54.  
 55. Other income (state nature of income) ..... 55.  
 56. **TOTAL income.** Add lines 48 through 55 ..... 56.

**Deductions** (from U.S. 1041)

57. Interest ..... 57.  
 58. Taxes ..... 58.  
 59. Fiduciary fees ..... 59.  
 60. Charitable deduction ..... 60.  
 61. Attorney, accountant, and return preparer fees ..... 61.  
 62. a. Other deductions NOT subject to 2% floor ..... 62a.  
     b. Allowable misc. itemized deductions subject to 2% floor ..... 62b.  
 63. **TOTAL.** Add lines 57 through 62b ..... 63.  
 64. Adjusted total income/loss. Subtract line 63 from line 56 ..... 64.  
 65. Income distribution deduction ..... 65.  
 66. Estate tax deduction (including certain generation-skipping taxes) ..... 66.  
 67. Exemption ..... 67.  
 68. **TOTAL deductions.** Add lines 65 through 67 ..... 68.  
 69. Total income of fiduciary. Subtract line 68 from line 64 ..... 69.  
 70. If line 51 is a loss, enter amounts here as positive figures ..... 70.  
 71. If line 51 is a gain, enter amounts here as negative figures ..... 71.  
 72. Income of fiduciary excluding capital gain/loss  
     Combine lines 69 through 71 ..... 72.

73. Michigan income (excluding capital gains and losses) from line 72, column B ..... 73. .... .00  
 74. Taxes imposed on or measured by Michigan income deducted on U.S. 1041 ..... 74. .... .00  
 75. **TOTAL.** Add lines 73 and 74 ..... 75. .... .00  
 76. Fiduciary's share of **Michigan** gain/loss from MI-1041D (see instructions) ..... 76. .... .00  
 77. Income taxable to fiduciary. Combine lines 75 and 76. Enter here and on page 1, line 12 ..... 77. .... .00

**SCHEDULE 5: CAPITAL GAIN/LOSS DISTRIBUTED TO BENEFICIARIES WHEN FORM MI-1041D IS FILED**

A Beneficiary Identification from Schedule 2	B Federal Gain or Loss	C Michigan Gain or Loss	
78. Beneficiaries			
a.			
b.			
c.			
d.			
79. Total			